

COUNTY OF FAUQUIER, VIRGINIA

Exhibit 30

**Combining Balance Sheet
Discretely Presented Component Unit – School Board
June 30, 2005**

| | Governmental Funds | | | |
|--|--------------------------------|----------------------------|-----------------------------|----------------------|
| | School General Fund | School Textbook | School Cafeteria | Total |
| Assets | | | | |
| Cash and investments | \$ 1,350 | \$ 54,358 | \$ 654,442 | \$ 710,150 |
| Accounts receivable | 73,050 | 3,080 | 2,519 | 78,649 |
| Prepaid expenses | 58,356 | - | - | 58,356 |
| Inventory | - | - | 55,261 | 55,261 |
| Due from primary government | 7,291,710 | - | - | 7,291,710 |
| Due from other governmental units | 2,805,870 | - | 49,269 | 2,855,139 |
| | <u>10,230,336</u> | <u>57,438</u> | <u>761,491</u> | <u>11,049,265</u> |
| Total assets | | | | |
| Liabilities | | | | |
| Accounts payable | 771,135 | - | 46,200 | 817,335 |
| Deferred revenue | 15,763 | - | 42,850 | 58,613 |
| Accrued liabilities | 9,442,088 | - | 223,417 | 9,665,505 |
| | <u>10,228,986</u> | <u>-</u> | <u>312,467</u> | <u>10,541,453</u> |
| Total liabilities | | | | |
| Fund balances | | | | |
| Reserved for: | | | | |
| Inventories | - | - | 55,261 | 55,261 |
| Unreserved: | | | | |
| Undesignated | 1,350 | 57,438 | 393,763 | 452,551 |
| | <u>1,350</u> | <u>57,438</u> | <u>449,024</u> | <u>507,812</u> |
| Total fund balances | | | | |
| Total liabilities and fund balances | <u>\$ 10,230,336</u> | <u>\$ 57,438</u> | <u>\$ 761,491</u> | <u>\$ 11,049,265</u> |